

Supplement to the Management Accountant, December, 1978

the management accountant

INDEX

TO VOLUME 13

NOS. 1 TO 12

JANUARY TO DECEMBER 1978

FEATURES (GENERAL)

I Editorial

II President's Page

III News & Notes

IV Articles (Feature & Current Topics)

V Generalia

VI Accounts World

VII Book Review

VIII Legal Causerie

IX The Lighter Side

X Marketing Finance Interface

XI Professional News

XII Letters to Editor

XIII For Members in Practice

XIV Regional & Chapter News

XV Institute & Government Notifications

XVI Supplement

I EDITORIAL

| MONTH | TITLE | PAGE No. |
|----------|---|----------|
| January | The New Industrial Policy | 3 |
| February | MANVAT | 103 |
| March | The Economic Outlook | 193 |
| April | The 6th Five-year Plan | 299 |
| May | Review Without Bicker | 387 |
| June | Foreign Trade Development Bank of India | 487 |
| July | Agriculture in Sixth Five-year Plan | 557 |
| August | Our President & Vice-President | 639 |

II PRESIDENT'S PAGE

| | | |
|-----------|---|-----|
| January | Appointment of Expert Committees re-I. T. Act & Companies Act. | 6 |
| March | New Dimensions of Management Accountancy | 195 |
| July | A Dedicated Soul | 559 |
| September | Press Conference: Repeat Cost Audit | 733 |
| October | Sachar Committee Recommendations | 835 |
| November | Indian Cost Accounts Service (ICAS) | 915 |
| December | Continuous Cost Audit | 987 |

III NEWS & NOTES

| | | |
|-----------|--|-----|
| January | JWC Economic Policy Statement | 9 |
| February | 6th National Convention of Company Secretaries Cost Records for Units Urged Sachar Panel's Programme | 105 |
| March | Obituary & Condolence Resolution of Shri J. N. Bose Cost Audit for Cotton Textile Units Overseas Centre Memorandum—Company Law & MRTD Reforms | 197 |
| April | Shri N. K. Bose at Munich—International Federation of Accountants Verghese Committee—Single Trust for TV and AIR | 301 |
| May | Tanzania Overseas Centre | 389 |
| June | Practising Cost Accountants' Meet Rural Poverty—call for Multipronged Plan | 490 |
| July | Export Commodities—Railway freight Subsidy | 560 |
| August | Overseas Centre of Cost & Works Accountants | 642 |
| September | Golden Jubilee Celebrations of the Australian Institute; Overseas Centre; ICA Annual Award of Prizes | 735 |
| October | Honoured Guests—ICA of India, Overseas Centre—The current Trends in Accounting Research | 837 |
| November | 9th CAPA Conference, Overseas Centre; Practising Cost Accountants' Meet | 917 |
| December | Foundation Stone Laying Ceremony of the ICMA of Bangladesh Revised Guidelines/administrative ceilings on Salary | 989 |

IV FEATURE ARTICLES & CURRENT TOPICS

A

| MONTH | TITLE | AUTHOR | PAGE No. |
|-----------|--|----------------------|----------|
| January | An Inventory Control Application in a Bank | —K. S. HANUMANTA RAO | 31 |
| May | An Effective MIS Design | —J. V. IYENGAR | 417 |
| May | Attainment of Viability by Sick Industries in India | —A. K. SEN GUPTA | 429 |
| May | A Study of Salary & Wages in Aluminium Industry | —DR. N. P. AGARWAL | 436 |
| June | An Outline of Cost Accounting in Paper Mill | —A. K. ADITYA | 493 |
| September | Analytical Study—Marketed Milk & Milk Product | —Y. V. R. REDDY | 766 |
| October | Analysis of Administrative Selling & Distribution Expenses in Aluminium Industry | —DR. N. P. AGARWAL | 844 |

B

| | | | |
|---------|---|---------------------|-----|
| May | Balance Sheet—View of Company Law | —V. G. K. THATCHARY | 425 |
| August | Bus Scheduling in a Transport Corporation | —MR. USHA SHARMA | 651 |
| October | Better Stores Management | —P. C. BASU | 841 |

C

| | | | |
|-----------|--|--------------------|-----|
| March | Computer & Payroll Systems | —B. C. GHOSH | 209 |
| March | Costing in Zinc Industry | —S. P. GUPTA | 217 |
| April | Cost of Raw Materials in Aluminium Industry | —DR. N. P. AGARWAL | 309 |
| April | Cost Control of Workmen's Canteen | —H. S. DHAR | 319 |
| April | Conveyance Allowance and H. R. Allowance | —S. VISWANATHAN | 329 |
| June | Cost Control during recession in Steel Tube Company | —R. SUBRAMANIAN | 506 |
| July | Commercial Broadcasts | —S. C. SARKER | 588 |
| August | Cost Constructions for Effective Control & Motivation in University Management | —A. C. EZEJELUE | 646 |
| August | Concept of Product Life Cycle | —S. N. GHOSH | 654 |
| August | Cost Accounting in Hostels | —B. N. SWAMY | 666 |
| September | Cost-Criticality-Availability Criteria in Selective Inventory Control | —S. BHATTACHARYYA | 761 |
| October | Convulsions in Gold | —S. C. SARKAR | 852 |
| November | Capital Budgeting | —K. K. GOPALAN | 975 |

D

| | | | |
|----------|--|-----------------------|------|
| June | Depreciation Accounting | —J. AGRAWAL | 502 |
| October | Duration & Recovery decide the profitability of a Sugar Mill | —C. K. MAHADEVAN | 847 |
| October | Developments Affecting CCA | —DR. B. M. LALL NIGAM | 859 |
| December | Devising of Forms | —M. J. HARMALKAR | 1001 |

| E | | | |
|-----------|---|-------------------------|----------|
| MONTH | TITLE | AUTHOR | PAGE NO. |
| November | EOQ—Some Further Issues | —SITAL CHATTERJEE | 921 |
| December | EOQ Model for Price Variation | —A. R. BANERJEE | 1011 |
| F | | | |
| March | Focus & Highlights on Inventory Management —Rlys. | —S. K. MUKHERJEE | 222 |
| June | Farm Product Costing | —A. K. CHANDARA SHEKHAR | 513 |
| June | For a Common Man Life Insurance | —N. J. YASASWY | 517 |
| December | Farms Costing | —R. J. PATEL | 993 |
| G | | | |
| January | Galvanisation of Transmission Line Towers | —AD. M. M. A. BAIG | 13 |
| January | Glimpses into Important Aspects of Sales Tax | —C. V. SUBBA RAO | 26 |
| H | | | |
| January | Human Asset Accounting | —RADHESH C. PAL | 17 |
| February | Historical Accounting New Style | —R. J. Chambers | 107 |
| I | | | |
| January | Investment Allowance | —P. C. JAIN | 39 |
| April | Injecting Management Inputs in Rural Areas | —S. J. RELE | 326 |
| May | Inventory Control with aid of Computer | —B. S. KALANTRI | 405 |
| July | Internal Pricing for Computer Services | —R. R. ABINASHI | 561 |
| July | Inflation Accounting | —G. P. MURTHY | 566 |
| December | Installation of Costing System | —S. K. MUKHERJEE | 1023 |
| L | | | |
| March | Leverage, Risk & Choice of Capital Structure | —DR. I. M. PANDEY | 205 |
| M | | | |
| January | Managerial Effectiveness | —R. C. SWAMY & ORS. | 20 |
| February | Management Audit | —DR. N. P. AGARWAL | 113 |
| March | Measuring Utilisation of Capacity in a Multiproduct Industry | —S. L. CHOWDHARI | 213 |
| April | Managerial Decision-Making Under Uncertainty | —DR. M. L. SARMA | 313 |
| May | Multidimensional Multinationals | —P. BANERJEE | 401 |
| May | Measurement of Costs & Benefits of Capital Investments | —P. Chandra | 433 |
| September | Managing the Information Colossus | —DR. S. GANGULI | 764 |
| November | Management Today and Tomorrow | —DR. M. L. DASHORA | 936 |
| December | Managerial Remuneration | —B. K. CHAKRABORTI | 1018 |

O

| MONTH | TITLE | AUTHOR | PAGE No. |
|--------|--|-------------------------|----------|
| July | On the application of Multiple Regression | —K. M. CHANDRA SHEKARAN | 577 |
| August | Organisation of an Economic Information Cell | —S. MUKHOPADHYAY | 662 |

P

| | | | |
|----------|---|--------------------|------|
| February | Project Engineering & Project Economics | —DR. L. C. GUPTA | 110 |
| February | Price Level Adjustment | —DR. R. S. NIGAM | 123 |
| February | Public Sector Organisation | —OROON K. GHOSH | 131 |
| June | Pre-determination of Costs | —AJIT NATH | 510 |
| November | Project Control & the Management Accountant | —S. P. Banerjee | 933 |
| December | Process of majority institutional Share-holding in Private Sector | —B. B. CHAKRABORTY | 1006 |

R

| | | | |
|-------|--|------------------|-----|
| April | Risk Analysis in Cost Volume Profit Analysis | —D. K. KOTIA | 305 |
| July | Role of Finance & Accounts Department in Government Undertakings | —D. P. CHANDNANI | 585 |

S

| | | | |
|-----------|--|----------------------|-----|
| January | Scope for Value Added Tax | —SAMPAT MUKHOPADHYAY | 35 |
| February | Some Thoughts on EOQ | —SITAL CHATTERJEE | 117 |
| September | Shipping Industry | —N. J. YASASWY | 739 |
| September | Spare Parts Management in Transport Undertakings | —S. W. PEREIRA | 756 |

T

| | | | |
|---------|---|--------------|-----|
| October | Taxation of Income of Professional Institutes | —S. P. PAHWA | 854 |
|---------|---|--------------|-----|

W

| | | | |
|------|----------------------------|-------------------|-----|
| May | Working Capital Investment | —S. P. V. SARADHI | 391 |
| July | Working Capital Policy | —DR. BRAJ KISHOR | 579 |

V GENERALIA

| | | | |
|-----------|---|---------------|-----|
| January | Universal Calendar | —J. S. Kabre | 41 |
| | Talent in the Public and Private Sectors | —S. C. SARKAR | 41 |
| February | Emerging Opportunities for India's Trade and Economic Co-operation with East Europe | —S. C. SARKAR | 153 |
| July | Selection of top Executives in Central Public Sector Undertakings | —S. C. SARKAR | 590 |
| August | The Case Method comes of Age | —KEWAL SOENY | 684 |
| | The Saga of Soyabean | —S. J. RELE | 686 |
| | History: Much Ado about nothing | —S. C. SARKAR | 687 |
| September | Fraud and Embellishment in Public Sector Banks | —S. C. SARKAR | 770 |
| October | Indian Joint Ventures in third Countries | —S. C. SARKAR | 867 |
| | Whither Indian T.V. ? | —S. C. SARKAR | 867 |

V

| MONTH | TITLE | AUTHOR | PAGE No. |
|----------|--------------------------------|---------------|----------|
| November | Coastal Shipping today | —S. C. SARKAR | 947 |
| December | Retired hands in Public Sector | —S. C. SARKAR | 1032 |
| | Women in Development | —S. C. SARKAR | 1033 |

VI ACCOUNTS WORLD

| | | | |
|----------|---|-------------------|-----|
| January | Refund of Excise Duty | —F. L. BERARWALLA | 43 |
| February | Delusions of replacement Cost Accounting | —R. J. CHAMBERS | 133 |
| March | Good Performance by Public Sector | | 247 |
| April | Tilting at Imaginary Windmills | | 345 |
| May | Need to Cut Bank Rate | | 452 |
| June | Fertilizer Units for Retention Price Review | | 519 |
| July | Automatic Refinance for Loans to Small Units | | 592 |
| | Rupees six thousand ceiling on Salary under Study | | 593 |

VII BOOK REVIEW

| | | | |
|-----------|--|--|---------|
| January | Financial Reporting in India Managerial Economics : Concepts & Cases. Government and Industry Topics in Accounting & Finance Foreign Capital and Industrial Growth Rural Development | | 57—60 |
| February | Techno-Economic Survey of Darjeeling Tea Industry Increased Protectionism in Developed Countries— Case in Management Industrialisation & Management Market Study for a new Industrial Project Tax Planning Via Trust. | | 147—151 |
| March | Economics of Water Management | | 246 |
| April | Medium Term Dynamic Forecasting—London Conference Export Marketing & International Business Corporate Capital Structure & Cost of Capital Case Studies in Indian Management Corporate Planning—A Management Tool. | | 335—339 |
| May | Zero-base Budgeting The Practice of Marketing. Project Formulation in Developing Countries. Project Financing in Corporate Sector. Accounting & Finance for Managers. | | 446—451 |
| June | Agri Business Management Domestic Enquiry, Principles & Practices. Advertising in India. Employee Participation in Share Capital. Restrictive Business of Multinational Enterprises. | | 523—528 |
| July | Personal Investment Planning. Integrated Materials Management High Yielding Varieties Programme in India Personnel Management. | | 595—600 |
| August | Management by Motivation Other People's Business. Marketing. India's Export Strategy | | 703—706 |
| September | World Trade Statistics Behavioural Insights for Supervision. Managing without Unions Cost and Quality Control | | 786—789 |

| MONTH | TITLE | AUTHOR | PAGE No. |
|-------------------------------|---|--------------------|-----------|
| November | Organisation and Methods Management : Concepts & Environment Inventory Management : Text & Cases Games Bureaucrats Play | | 959-961 |
| December | Production Planning & Information Systems Company Mergers & Takeovers. Managing at the Top Money : Whence it Came, Where it Went The Unconscious Conspiracy | | 1043-1046 |
| VIII LEGAL CAUSERIE | | | |
| January | Entry Tax/Octroi—Whether should be abolished? | —B. K. CHAKRABORTI | 50 |
| July | —Employee under E.S.I. Act | —B. K. CHAKRABORTI | 604 |
| IX THE LIGHTER SIDE | | | |
| January | What Price Brain-Work | —S. J. RELE | 46 |
| | Duffers Who Made History | —S. J. RELE | 47 |
| February | Dictatorship in the Animal World | —S. J. RELE | 143 |
| March | Stepping up Investment in Housing | —S. J. RELE | 241 |
| April | Women make the best Businessmen | —S. J. RELE | 348 |
| May | Beauty Aids Among Animals | —S. J. RELE | 442 |
| June | Of Prophets & Prophecies | —S. J. RELE | 520 |
| July | When Non-eaters Baffle Science | —S. J. RELE | 607 |
| August | When Authors Indulge in Abuse | —S. J. RELE | 700 |
| | Tragedies of Geniuses | —N. J. RELE | 702 |
| September | Fatness—A Cult | —N. J. RELE | 776 |
| | Is 13 your unlucky number | —S. J. RELE | 776 |
| October | Millionaires as Misers | —S. J. RELE | 879 |
| | Famous Literary Abuses & Quarrels | —N. J. RELE | 880 |
| November | When Rod Ruled the Roost | —S. J. RELE | 956 |
| | How Inventors Got New Ideas | —N. J. RELE | 958 |
| December | Honey-bee in Indian Mythology | —S. J. RELE | 1039 |
| | Stay in Bed to Get Inspiration | —N. J. RELE | 1040 |
| X MARKETING FINANCE INTERFACE | | | |
| August | Product Planning | —B. K. CHATTERJEE | 689 |
| September | Planning the Marketing Organisation | —B. K. CHATTERJEE | 771 |
| October | Marketing Performance Evaluation—An Overview | —B. K. CHATTERJEE | 689 |
| November | Evaluation of Salesman's Performance | —B. K. CHATTERJEE | 949 |
| December | Evaluation of Advertisement | —B. K. CHATTERJEE | 1034 |
| XI PROFESSIONAL NEWS | | | |
| January | Cost Accounting Records (Cotton Textiles) Rule, 1977 | —K. RANGANATHAN | 63 |
| | Cost Audit Ordered during August | | 64 |
| February | Cost Audit Ordered during October | | 155 |
| April | Cost Audit Ordered during November | | 350 |
| September | Proforma for Cement and Vanaspati | | 778 |

| MONTH | TITLE | AUTHOR | PAGE No. |
|-----------------------|--|---|----------|
| December | Guidelines for import and distribution of drugs included in Appendix—9 | | 1042 |
| XII LETTERS TO EDITOR | | | |
| January | Ex-Works Price of Cement Units Arithmetic Puzzles Segregation of Fixed and Variable Portions of Semi-Variable Overheads Cotton Cost Manual Development of our Institute Change of Name Discounted Cash Flow Technique of Marginal Costing Remedy to Inflation Linear Programming Costing Matters | —B. N. RAO —S. K. CHAUDHURI —T. V. KRISHNAMURTHY —R. SANKARAN —M. KAPASI —V. SIVA RAMAN. —W. ANWAR —B. D. DAGA —P. K. MITRA —V. K. KHANNA —B. L. THOLIYA | 68—75 |
| February | General Guidelines for Cost Audit Income-Tax Law Solving Transportation Problem Arithmetic Puzzles Students' Section | —V. R. KEDIA —V. K. KHANNA —R. T. THAKKAR —G. L. MANDOT —D. N. VAZE —H. R. SHAH —S. CHANDRASEKARAN —D. N. VAZE | 139—142 |
| March | Analysis of Examination Results Cost Audit Rules Investment Allowance Computerisation of Suppliers Accounts Remuneration under Incentive Schemes Universal Calender Glimpses into important aspects of Sales Tax I. T. Act Inventory Control in a Bank Railways Accounting | —K. G. DUTTA —N. BANERJEE —T. V. KRISHNAMURTI —R. M. WASON —B. K. MUKHERJEE —V. PARTHASARATHI —UDAYAN RAY —J. B. GALANDE —K. V. V. S. MURTHY —L. N. GODBOLE —S. C. CHATTERJEE —B. K. MUKHERJEE | 235—240 |
| April | Delusions of Replacement Cost Accounting Ex-Works Retention Price of Cement Return on Investment Price Stamping on Hosiery Products Preliminary Examination Fallacies in Mathematics | —A. K. CHANDRA SHEKHAR —V. A. SUNDARAM —K. BHANDARI —V. BALASUBRAMANIAN —S. RANGANATHAN —J. S. KABRA | 341—344 |
| May | Cost Reduction Remuneration under Incentive Schemes Fallacies in Mathematics Universal Calendar Inventory Control in Railways | —A. R. BANERJEE —B. D. DAGA —M. J. HARMALKAR —P. C. MUKHERJEE —R. M. POPAT —M. J. HARMALKAR | 439—441 |
| June | Suppliers Accounts Conveyance & House Rent Allowance Fallacy of OMS in Coal Industry Cotton Textiles Record Rules For Members in Practice | —B. S. KALANTRY —M. RAMACHANDRAN —S. DAS GUPTA —V. R. KEDIA —A. V. ESWARAN | 529—531 |
| July | International Investment in Developing Countries Viability of Sick Industries Use in Designation How are We Rated Elsewhere Growth of our Profession Cost Accountant | —S. MUKHERJEE —P. C. MUKHERJEE —M. L. RUSTAGI —V. N. CHAUDHARY —V. SIVA RAMAN —B. L. THOLIYA —B. L. THOLIYA | 601—603 |
| August | Views for Members in Practice Cost Control in Recessionary Conditions Cost Audit Report Rules | —S. K. BARWASIA —S. K. NANGIA —N. A. PILLAI | 697 |

| MONTH | TITLE | AUTHOR | PAGE No. |
|-----------|---|-------------------------|-----------|
| September | Income-tax and Refund of Arrears Salary | —Y. P. DHIR | 780—785 |
| | Life Insurance | —S. KRISHNAMOORTHY | |
| | | —V. P. VAIDYA | |
| | Can a Firm of Cost Accountants be Appointed as Cost Auditor | —J. P. BERRY | |
| | Generalia | —Y. BALAKRISHNAN | |
| | Viability of Sick Industries | —R. K. BHAT | |
| October | Cost Audit in Sugar Industry | —K. B. MEHTA | 882 |
| | Fallacies in Mathematics | —S. ADHIKARI | |
| | Bonus under Halsey-Weir System | —R. DAS | |
| | Errors in Compositions | —H. M. LALA | |
| November | Annual General Meeting | —M. RATHI | 962—964 |
| | Contributions to Cement Research | —A. S. KUDROLI | |
| | | —S. VENKATASUBRAMANIAN, | |
| | | —N. DATTA | |
| | | —S. ANANTHANARAYANAN | |
| | Fixing of Inventory Levels | —C. JEEVANANDAM | |
| December | Firm Name as Cost Auditors | —S. ANANTHANARAYANAN | 1047—1053 |
| | Students' Desk | —C. R. MUSIB | |
| | Profitability of a Sugar Mill | —P. S. ANANTHANARAYANAN | |
| | Better Stores Management | —R. DAS | |
| | Public Holiday | —V. K. KHANNA | |
| | Contributions to Cement Research Institute | —H. M. LALA | |
| | Life Insurance | —A. K. NADHANI | |
| | Contribution to Net Profit | —K. N. BAG | |
| | Halsey-Weir Scheme | —M. J. HARMALKAR | |

XIII FOR MEMBERS IN PRACTICE

| | | | |
|-----------|---|------------------------------|-----|
| January | Cost Accounting Records Rules | —PRACTISING COST ACCOUNTANTS | 61 |
| February | Designation of Cost Accountant | —B. L. THOLIYA | 145 |
| March | Maintenance of Cost Records | —B. L. THOLIYA | 245 |
| | Method of Valuation of Raw Materials | —V. R. KEDIA | 245 |
| April | Can a Firm of Cost Accountants be Appointed as Cost Auditor | —A. R. RAMANATHAN | 332 |
| | Designation of Cost Accountant | —K. S. BHATNAGAR | 332 |
| May | Rayon & Textiles Costing Rules | —B. L. THOLIYA | 444 |
| | Cost Audit in Sugar Industry | —V. J. TALATI | 444 |
| June | Resolutions Regarding Appointment of Cost Auditor | —B. L. THOLIYA | 532 |
| | Term of Cost Auditor | —M. KAPASI | 533 |
| July | Applicability of Record Rules | —B. L. THOLIYA | 609 |
| | Processing in Sugar Industry | —V. J. TALATI | 609 |
| August | Cotton Textiles Rules, 1977 | —S. ANANTHANARAYANAN | 699 |
| September | Speedier Closing of Financial & Cost Accounts | —V. R. KEDIA | 775 |
| | Contributions to Cement Research | —B. L. THOLIYA | 775 |
| October | Tandon Committee Report | —V. J. TALATI | 873 |
| | Confusion to be resolved | —B. L. THOLIYA | 877 |
| | Cost Certifications | —B. L. THOLIYA | 877 |
| November | Accountants & Auditors in the Sachar Committee Report | —B. L. THOLIYA | 954 |

XIV REGIONAL & CHAPTER NEWS

| | | |
|---------|--|-------|
| January | Southern—6 days' Course on Cost & Management Accountancy | 81 |
| | —SIRC Study Circle Meeting | 82 |
| | Chapters : | |
| | Bangalore—Contribution to Cyclone Relief Fund, A.P. | 83—87 |
| | Bhilai—A talk on Fuel & Economy | |

| MONTH | | PAGE No. |
|----------|---|-------------------------------|
| | <p>Cochin—A Get-together & a talk on Cost Accountants in Practice. Coimbatore—Vice-President paid a visit. Jamshedpur—New Managing Committee. Kanpur—Factory visit to New Victoria Mills. Kottayam—Talks on "Industrial Disputes Act" & "Labour Laws". Nagpur—Industrial Trip to Kamptee Colliery & Others. Trivandrum—A Lecture Meeting on "Economic Development."</p> | |
| February | <p>Northern—Regional Convention of Cost & Management Accountants.</p> <p><i>Chapters :</i></p> <p>Bangalore—A talk on Managerial Control Cuttack—Bhubaneswar—Lecture—Meeting on Tax Planning. Hyderabad—Monthly Members' Meet. Jamshedpur—A talk on "Management Decision Techniques". Kolar Gold Fields—A Lecture—Meeting on Spare Parts Management. Lucknow—Prize Distribution Ceremony Nasik-Ojhar—A Lecture—Meeting on "Gratuity Liability". Rourkella—New Managing Committee. Trivandrum—Training Programme</p> | <p>165</p> <p>172—177</p> |
| March | <p>Eastern — 20th All India Cost Conference, Calcutta. — Condolence Meeting of Shri J. N. Bose.</p> <p><i>Chapters :</i></p> <p>Ahmedabad—Seminar on Cost Accounting Records (Cotton Textiles) Rules. Bangalore—Felicitation to Shri Bahadur Murao. Bhilai—A Talk on "Personal Taxation". Cochin—A Talk on "Marketing & Cost Control". Hyderabad—Members' Meet. Jaipur—Monthly Members' Meet. Kottayam—Course on Finance Management. Kolar Gold Fields—A Talk on "Centralised Cash Management". Nagpur—Monthly Meeting.</p> | <p>252</p> <p>267—271</p> |
| April | <p>Eastern —Meeting of Heads of Oral Coaching Institutions Northern—Discussion on "Corporate Taxation". Southern—Study Circle Meet; Students' Factory Visit; Condolence of Shri J. N. Bose; "Seminar on 'Economic Accounting & Social Audit'". Western —Seminar on "Textile Industry".</p> <p><i>Chapters :</i></p> <p>Bhilai—A Seminar on 'Human Values in Industry' Cochin—Students' Forum. Cuttack-Bhubaneswar—A Seminar on "Convention of Sales Tax to Excise Duty". Durgapur—Seminar on "Controlling Cost". Hyderabad—Regional Cost Conference on "New Dimensions of Management Accountancy" Kanpur—Farewell to Vice-Chairman of the Chapter. Korba—Balancing Resources—Suggestions in Cost Conference. Lucknow—New Office-bearers. Nagpur—Installation of a Costing System. Trivandrum—Oral Coaching Classes Inaugurated. Visakhapatnam—Industrial Visit to Hindustan Shipyard.</p> | <p>358—366</p> <p>366—376</p> |
| May | <p>Eastern —Members' Meeting. —32nd Oral Coaching Semester. Northern—Organisational Variables Contributing to Work Commitment—A Talk. —Training Course in Finance & Accounts. Southern—Study Circle Meeting.</p> <p><i>Chapters :</i></p> <p>Bhopal—Seminar on Industrialisation in M.P. Coimbatore—Meeting of 3 major Professional Bodies. Hyderabad—Members Meet. Lucknow—Visit to Dunlop India Ltd. Nagpur—Seminar on 'Costing System—An Effective Management Tool'. Nasik-Ojhar—Factory Visit to Kirloskar Tractors Ltd. Ranchi—Seminar on MIS. Trivandrum—Training Programme on "Costing Methods and Techniques".</p> | <p>461—465</p> <p>465—470</p> |
| June | <p>Eastern —Members' Meeting. Northern—Director General of Institute of Foreign Trade delivered a Talk on Foreign Trade Policy. Southern—Study Circle Meeting.</p> | <p>541—543</p> |

| | | |
|-----------|--|---------|
| | Chapters : Bangalore—New Building opened. Hyderabad—Members' Meet. Trivandrum—New Managing Committee. | 543—545 |
| July | Eastern —Major J. Sengupta—Director—CPC—talked on "Validity of Management Principles". Southern—Essay Competition Rolling Shield to Tiruchirapalli Chapter | 613—614 |
| | Chapters: Ahmedabad—Course on Cost Accounting Record Rules Cochin—Oral Coaching Centre. Coimbatore—Course on "Cost Accounting". Durgapur—Seminar on the Role of Cost Accountants. Hyderabad—New Managing Committee. Jaipur—Monthly Members' Meet. Kolar Gold Field —New Member . Nasik-Ojhar—A Guidance Programme on "Careers in Commerce". Vishakhapatnam—New Office-bearers. | 614—619 |
| August | Eastern —Members' Meeting; —33rd Oral Coaching. Northern—Annual Prize Distribution. Southern—Meeting with the Secretary to Department of Company Affairs & Chairman, Company Law Board. | 707—710 |
| | Chapters : Bangalore—New Managing Committee. Bokaro—New Managing Committee. Chandigarh—New Managing Committee. Cochin—A Get-together. Coimbatore—New Managing Committee. Hyderabad—Members' Meet. Jamshedpur—Lecture—Meeting on 'Cost Reduction'. Jaipur—New Managing Committee. Nagpur—V. Rajamani as Hony. Director of Oral Coaching. | 711—713 |
| September | Eastern —Members' Meeting. —Felicitation to New President & Vice-President. —Office-bearers & Committees. Northern—Office-bearers. Southern—Felicitation—Meeting. —Shri Shyamal Banerjee paid a visit. —Office-bearers & Committees. Western —Business Get-together. —Office bearers & Committees. | 799—807 |
| | Chapters : Coimbatore—Lecture—Meeting. Goa—New Office-bearers. Hyderabad—Lecture—Meeting. Jamshedpur—New Managing Committee. Jaipur—Inauguration of Coaching Class. Nasik-Ojhar —5th Session—Oral Coaching. —Office-bearers. Trivandrum—New Governing Body. Visakhapatnam—Inaugural Ceremony of Oral Coaching. | 807—812 |
| October | Eastern —Members' Meeting. —Suggestions on Sales Tax Administration in West Bengal Northern—President Felicitated. Southern—5 days Course on Cost Accounting to Central Excise Western —Felicitation to President | 883—890 |
| | Chapters : Bangalore—Felicitation to President Bhilai—Career Planning for Accountants Bhopal—A Get-together Dhanbad-Sindri—New Governing Body Howrah—New Governing Body Hyderabad—Members' Meet Nasik-Ojhar—Contribution of Wives to Managerial Effectiveness Ranchi—New Managing Committee—A Talk Trivandrum—Farewell to its Vice-Chairman | 890—895 |

| MONTH | | PAGE No. |
|----------|---|----------|
| November | <p>Eastern —The Concept of International Cost and Management Accounting Standards —A talk. 965—966</p> <p>Southern—Seminar on Cost Aspects in Textile Industry</p> <p><i>Chapters :</i> 966—970</p> <p>Asansol—Seminar on Value Engineering</p> <p>Bhopal—New Managing Committee</p> <p>Baroda—Recognition for Oral Coaching</p> <p>Cochin—Reception to President</p> <p>Dhanbad—Sindri—Condolence—Shri S. H. Shankaranarayanan</p> <p>Hyderabad—Members' Meet</p> <p>Kolar—Gold Fields—"Reports"—A Lecture Meeting</p> <p>Rourkela—Annual Day</p> <p>Trivandrum—A Get-together</p> | |
| December | <p>Eastern —Practising Members' Meeting of E.I.R.C. Seminar on Internal Audit and Cost Accountants 1059—1062</p> <p>Western —Seminar on 'Sachar Committee Report'</p> <p>—Students' Picnic.</p> <p>—Meeting with Secretary, Department of Company Affairs</p> <p><i>Chapters :</i> 1062—1067</p> <p>Bhilai—Common Man & Auditor—A Talk.</p> <p>Jamshedpur—Lecture-Meeting on 'Operation Research Techniques'</p> <p>Hyderabad—Jt. Meeting with ICA & ICS</p> <p>Kottayam—Cost Reduction—A Lecture</p> <p>Ranchi—New Governing Body.</p> <p>—Inauguration of Oral Coaching.</p> <p>Visakhapatnam—Seminar on District Industries Centres.</p> | |

XV INSTITUTE & GOVERNMENT NOTIFICATIONS

| | |
|------------|---|
| Institute | 77, 157, 250, 354, 454, 534, 622, 678, 791, 865, 941, 1054 |
| Government | 79, 164, 351, 456, 540, 681, 795, 863, 881, 943 |

XVI SUPPLEMENT

| | |
|-----------|--|
| February | International Accounting Standard 8. |
| March | Preface to Statements of International Accounting Standards. |
| April | IASC Exposure Draft 13. |
| May | Examination Results—December 1977. |
| July | Approved Text IAS 9. |
| August | IASC Exposure Draft No. 14. |
| September | Questionnaire on Research. |
| October | IAS 10. |
| November | Examination Results—June 1978. |
| December | Index—1978. |

STUDENTS' SECTION INDEX TO VOLUME 13 NOS. 1 to 12

January to December 1978

FEATURES

- I ARTICLES
- II STUDENTS' DESK
- III INSTITUTE NEWS FOR STUDENTS

| MONTHS | TITLE | AUTHOR | PAGE No. |
|-----------|---|---------------------|----------|
| A | | | |
| February | A Case for Stamping the Price on Hosiery Products | —V. BALASUBRAMANIAN | 184 |
| March | Accounting Concept of Depreciation. | —N. M. KHANDELWAL | 283 |
| September | Art of Form Designing. | —M. JAYASOORYA | 817 |
| September | Analysis of Financial Statements | —D. K. KOTIA | 819 |
| C | | | |
| January | Cost Accountants and MAOCARO | —Y. SATYAMURTHI | 93 |
| February | Capital Cost of Projects | —D. P. SARDA | 181 |
| March | Capital Expenditure Evaluation | —K. V. VARKEY | 275 |
| March | Cost Reduction | —G. PRASAD | 286 |
| May | Concept & Measurement of Labour Productivity | —I. C. ARYA | 476 |
| May | Costing of Milk | —A. M. KANTHARIA | 479 |
| July | Cash Flow Profitability Analysis | —K. RAJAGOPALAN | 623 |
| July | Cost Reduction in an Engineering Industry | —R. V. SAHAYA | 629 |
| September | Coverage Analysis | —P. P. SEN GUPTA | 822 |
| October | Costing in Jute Industry | —R. N. DAS | 905 |
| November | Capital Budgeting Decisions | —P. V. RATNAM | 975 |
| D | | | |
| May | Determining Market Potential | —G. GOPALAKRISHNA | 473 |
| E | | | |
| June | Effect of Maintenance Expenditure on Depreciation | —A. MEHTA | 551 |
| F | | | |
| April | Fallacy of Productivity in Coal Industry | —B. M. PRASAD | 379 |
| I | | | |
| April | Inventory Control | —S. N. BANERJEE | 380 |

